



Trustees' Financial Summary

FY2015-16

Submit ID: 1214-33668699

02 Big Horn County

1214 Plenty Coups H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Sarah Stewart **Phone #:** (406) 259-7329

(Signature)

(Date)

Chair, Board of Trustees: Bryce Hugs

(Signature)

(Date)

County Superintendant Vicki Gale

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
209	Vo Ed Tech Ed/Industrial Arts	STATE		State
304	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
310	Medicaid	STATE		State
390	Indian Student Achievement Summer Learning Grant	STATE		State
400	Title VII, Indian Education	FEDERAL		84.060
521	Title VIII Impact Aid 8007(b) Construction	FEDERAL		84.041C

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	58,149.09	22,909.75	913.15	
02	Taxes Receivable - Real and Personal (120-149)	759.88	1,885.06	4.74	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	58,908.97	24,794.81	917.89	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	759.88	1,885.06	4.74	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	58,149.09	22,909.75	913.15	
52	TOTAL FUND BALANCE/EQUITY	58,149.09	22,909.75	913.15	
53	TOTAL LIABILITIES AND FUND BALANCE	58,908.97	24,794.81	917.89	

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Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)		26,760.98	6,115.28	
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)			3,931.55	
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		26,760.98	10,046.83	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget		26,760.98	10,046.83	
52 TOTAL FUND BALANCE/EQUITY		26,760.98	10,046.83	
53 TOTAL LIABILITIES AND FUND BALANCE		26,760.98	10,046.83	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,531,971.62	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,531,971.62	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			2,263.30	
48	Fund Balance for Budget			1,529,708.32	
52	TOTAL FUND BALANCE/EQUITY			1,531,971.62	
53	TOTAL LIABILITIES AND FUND BALANCE			1,531,971.62	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,396.48	4.15		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,396.48	4.15		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,396.48	4.15		
52	TOTAL FUND BALANCE/EQUITY	3,396.48	4.15		
53	TOTAL LIABILITIES AND FUND BALANCE	3,396.48	4.15		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,850.87			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	10,850.87			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	10,850.87			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	10,850.87			
53	TOTAL LIABILITIES AND FUND BALANCE	10,850.87			

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			12,147.10	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			12,147.10	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			32.62	
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			12,114.48	
52	TOTAL FUND BALANCE/EQUITY			12,147.10	
53	TOTAL LIABILITIES AND FUND BALANCE			12,147.10	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	63,907.91	32,080.10		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	63,907.91	32,080.10		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	63,907.91	32,080.10		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	63,907.91	32,080.10		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	63,907.91	32,080.10		

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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
		(90)	(91)	(92)	(93)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	26,149.03			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	26,149.03			
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)	26,149.03			
35	TOTAL LIABILITIES	26,149.03			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	26,149.03			



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	21,277.09	19,894.85
	1190 Penalties and Interest on Taxes	84.60	104.29
	1510 Interest Earnings	0.00	0.03
	3110 Direct State Aid	287,838.50	286,856.66
	3111 Quality Educator	28,032.03	25,022.29
	3112 At Risk Student	3,787.49	4,350.17
	3113 Indian Education For All	1,081.20	1,044.00
	3114 American Indian Achievement Gap	10,200.00	8,815.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	27,582.60	22,530.08
	3116 Data For Achievement	795.00	1,000.00
	3118 Natural Resource Development	2,051.18	3,220.42
	3120 State Guaranteed Tax Base Aid	210,461.72	208,704.68
	3444 State School Block Grant	5,210.62	5,210.62
	3445 State Combined Fund School Block Grant	40.11	0.00
	3446 SB96 Block Grant Reimbursement	169.58	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		598,611.72	586,753.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	199,049.89	222,690.23
			2XX Personal Services - Employee Benefits	39,124.66	37,992.19
			6XX Supplies and Materials	0.00	20.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries	47,674.11	6,802.62
			2XX Personal Services - Employee Benefits	5,508.32	877.42
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	44,303.57	53,196.07
			2XX Personal Services - Employee Benefits	9,881.73	16,487.55
			3XX Purchased Professional and Technical Services	3,394.00	0.00
			5XX Other Purchased Services	69.71	0.00
			6XX Supplies and Materials	192.74	0.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	60,528.03	59,288.05
			2XX Personal Services - Employee Benefits	12,207.58	11,373.95
			3XX Purchased Professional and Technical Services	348.82	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	20,034.40	25,198.84	
		2XX	Personal Services - Employee Benefits	80.56	118.70	
		3XX	Purchased Professional and Technical Services	2,453.01	0.00	
		5XX	Other Purchased Services	45.00	0.00	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	44,134.24	59,374.33	
		2XX	Personal Services - Employee Benefits	2,050.27	3,057.36	
		4XX	Purchased Property Services	746.75	0.00	
		6XX	Supplies and Materials	4,726.45	0.00	
280	Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	32,053.97	42,718.94	
		2XX	Personal Services - Employee Benefits	152.07	11,768.85	
		5XX	Other Purchased Services	0.00	61.98	
		6XX	Supplies and Materials	77.82	8.98	
316	Data For Achievement					
		23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services	636.00	0.00	
		25XX Support Services - Business				
		3XX	Purchased Professional and Technical Services	0.00	1,000.00	
365	Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
		3XX	Purchased Professional and Technical Services	0.00	737.50	
		6XX	Supplies and Materials	1,081.20	306.50	
390	State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
		1XX	Personal Services - Salaries	28,412.03	20,807.87	
		2XX	Personal Services - Employee Benefits	126.73	78.37	
		6XX	Supplies and Materials	216.30	0.00	
710	School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	4,705.39	1,475.45	
		2XX	Personal Services - Employee Benefits	25.18	8.32	
720	School Sponsored Athletics					
		35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	15,078.25	6,511.29	
		2XX	Personal Services - Employee Benefits	18.05	0.90	
910	Food Services					
		31XX Food Services				
		1XX	Personal Services - Salaries	18,628.98	3,484.06	
		2XX	Personal Services - Employee Benefits	962.56	203.45	



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>598,728.37</u>	<u>585,649.77</u>
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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					57,045.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					586,753.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					585,649.77	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					58,149.09	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	61,172.45	56,354.00
	1190 Penalties and Interest on Taxes	210.49	284.58
	1510 Interest Earnings	0.00	0.08
	2220 County On-Schedule Trans Reimb	6,595.46	3,159.96
	3210 State On-Schedule Trans Reimb	6,595.47	3,297.74
	3444 State School Block Grant	1,987.93	1,987.93
	3446 SB96 Block Grant Reimbursement	432.61	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		76,994.41	65,084.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	0.00	717.20
			2XX Personal Services - Employee Benefits	0.00	2.96
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	11,744.62	9,598.01
			2XX Personal Services - Employee Benefits	1,988.55	2,442.71
			5XX Other Purchased Services	47,947.52	49,122.00
			6XX Supplies and Materials	3,873.30	2,547.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				65,553.99	64,430.51

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	22,255.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65,084.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	64,430.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,909.75	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	95,104.47	97,770.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>95,104.47</u>	<u>97,770.57</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	35,782.87	38,730.79
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	8,211.76	608.32
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,866.07	9,476.75
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	10,409.54	10,238.98
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	5,720.91	6,543.65
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	9,137.49	12,841.99
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,160.53	1,647.50
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,340.33	7,379.55
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,012.07	3,676.27
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	673.95	802.07
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	37.82
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,087.63	4,529.98
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	4,816.22	3,685.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>98,219.37</u>	<u>100,199.02</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					29,189.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					97,770.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					100,199.02	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					26,760.98	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
209	Vo Ed Tech Ed/Industrial Arts	
	3900 State Career & Technical Ed Entitlement	1,481.00
304	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,210.00
310	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	8,352.21
390	Indian Student Achievement Summer Learning Grant	
	3290 State - Other State Grants	3,931.55
400	Title VII, Indian Education	
	4130 Title VII Indian Education	8,106.00
521	Title VIII Impact Aid 8007(b) Construction	
	4821 Impact Aid Discretionary Construction	136.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,216.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
209	Vo Ed Tech Ed/Industrial Arts				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		187.05
			209 Subtotal		187.05
304	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		4,210.00
			304 Subtotal		4,210.00
310	Medicaid				
	280	Special Education - Local and State			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		7,175.24
			310 Subtotal		7,175.24
390	Indian Student Achievement Summer Learning Grant				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		3,731.55
			810 Dues and Fees		200.00
			390 Subtotal		3,931.55



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
400	Title VII, Indian Education				
	413	Title VII Indian Education			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		475.00
			5XX Other Purchased Services		1,561.83
			6XX Supplies and Materials		6,069.17
			400 Subtotal		8,106.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					23,609.84

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					10,132.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,216.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					23,609.84	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	2,692.96	(4b)	-2,692.96	
					-2,692.96	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,046.83	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
209 Vo Ed Tech Ed/Industrial Arts	1,481.00	187.05	1,293.95
304 Vo Ed Carl Perkins Basic Grant	4,210.00	4,210.00	0.00
310 Medicaid	8,352.21	7,175.24	1,176.97
390 Indian Student Achievement Summer Learning Grant	3,931.55	3,931.55	0.00
400 Title VII, Indian Education	8,106.00	8,106.00	0.00
521 Title VIII Impact Aid 8007(b) Construction	136.00	0.00	136.00
Total	26,216.76	23,609.84	2,606.92

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,158.17	1,900.02
	1900 Other Revenue from Local Sources	1,281.12	7,896.02
	4820 Federal Impact Aid - Title VIII	794,570.65	862,646.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		797,009.94	872,442.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	20,285.83	12,879.49
			2XX	Personal Services - Employee Benefits	1,451.81	6,733.32
			3XX	Purchased Professional and Technical Services	400.00	1,125.00
			4XX	Purchased Property Services	98.62	0.00
			5XX	Other Purchased Services	9,525.96	12,147.34
			6XX	Supplies and Materials	8,462.04	12,801.18
			810	Dues and Fees	1,240.50	3,395.00
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	1,246.42	1,346.50
			2XX	Personal Services - Employee Benefits	782.26	7.59
			3XX	Purchased Professional and Technical Services	33,900.79	23,704.31
			4XX	Purchased Property Services	0.00	237.10
			5XX	Other Purchased Services	30,015.07	24,354.32
			6XX	Supplies and Materials	2,379.52	1,117.29
			810	Dues and Fees	2,782.00	3,950.14
		24XX	Support Services - School Administration			
			4XX	Purchased Property Services	290.00	263.50
			5XX	Other Purchased Services	1,002.39	2,004.11
			6XX	Supplies and Materials	6,326.83	5,606.51
			810	Dues and Fees	125.00	228.88
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	13,858.90	12,678.75
			2XX	Personal Services - Employee Benefits	64.09	58.11
			3XX	Purchased Professional and Technical Services	1,593.87	29,629.08
			4XX	Purchased Property Services	0.00	501.75
			5XX	Other Purchased Services	3,463.39	2,301.95
			6XX	Supplies and Materials	541.67	7,219.76
			810	Dues and Fees	426.50	415.97



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	14,833.86	18,349.55
		2XX	Personal Services - Employee Benefits	389.47	884.02
		3XX	Purchased Professional and Technical Services	1,510.87	3,607.46
		440	Bldg & Grounds Repair and Main Services	0.00	35,173.74
		4XX	Purchased Property Services	69,663.33	43,176.70
		5XX	Other Purchased Services	39,472.29	41,018.50
		6XX	Supplies and Materials	29,884.35	35,054.22
		810	Dues and Fees	797.00	372.00
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	796.87	0.00
		2XX	Personal Services - Employee Benefits	51.58	0.00
		4XX	Purchased Property Services	3,522.46	0.00
		5XX	Other Purchased Services	534.41	569.14
		4XXX	Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition	5,765.88	0.00
280	Special Education - Local and State				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	3,890.25	274.05
		2XX	Personal Services - Employee Benefits	20.05	2.35
		5XX	Other Purchased Services	126.54	2,035.62
		6XX	Supplies and Materials	541.00	251.91
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		920	Resources Transferred to Other School Districts or Cooperatives	1,740.62	1,634.70
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction		
		3XX	Purchased Professional and Technical Services	150.00	0.00
		4XX	Purchased Property Services	0.00	437.00
		6XX	Supplies and Materials	3,162.52	3,230.79
710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities		
		1XX	Personal Services - Salaries	1,475.45	4,573.51
		2XX	Personal Services - Employee Benefits	3.81	26.35
		5XX	Other Purchased Services	927.88	1,415.00
		6XX	Supplies and Materials	2,268.49	0.00
		810	Dues and Fees	0.00	1,500.00
720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics		
		1XX	Personal Services - Salaries	7,939.30	27,440.93
		2XX	Personal Services - Employee Benefits	23.84	407.00
		3XX	Purchased Professional and Technical Services	0.00	350.00
		4XX	Purchased Property Services	0.00	2,300.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
			5XX Other Purchased Services	20,304.95	18,556.82	
			6XX Supplies and Materials	4,407.82	3,779.73	
			810 Dues and Fees	980.00	200.00	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	9,879.68	18,113.65	
			2XX Personal Services - Employee Benefits	316.22	815.28	
			6XX Supplies and Materials	0.00	6,208.38	
			810 Dues and Fees	115.00	115.00	
	999	Undistributed				
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments	12,324.12	1,940.43	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				378,083.37	438,520.78	

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					1,098,782.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					872,442.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					438,520.78	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	2,263.30	Less Last Year	2,995.28	(4b)	-731.98	
					-731.98	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,531,971.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	696.67	659.43
	3445 State Combined Fund School Block Grant	0.00	40.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>696.67</u>	<u>699.54</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					2,696.94 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					699.54 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,396.48 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1910 Rentals	3,600.00	3,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,600.00</u>	<u>3,600.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	567.05	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>567.05</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	7,250.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,600.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,850.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	5.09
	1XXX Revenues from Student Activities	41,414.87	42,090.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>41,414.87</u>	<u>42,095.27</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	23,429.89	59,052.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>23,429.89</u>	<u>59,052.96</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance	29,072.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,095.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	59,052.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	32.62	
Less Last Year	0.00	(4b)
	32.62	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,147.10	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	18,298.37	20,624.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	28,412.03	20,807.87
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	245,760.29	222,690.23
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	21,431.07	657.94
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	181.82	0.00
XX	XXX 26XX 41X	Energy Utility Services	44,584.79	41,016.70
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	232,773.36	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,106.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,106.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,368.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	10,233.21
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	58,757.38
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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02 Big Horn County

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	42,718.94	0.00	0.00	0.00	274.05
280	1XXX	2XX	11,768.85	0.00	0.00	0.00	2.35
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	61.98	0.00	0.00	0.00	2,035.62
280	1XXX	6XX	8.98	0.00	0.00	0.00	251.91
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	1,634.70
Totals			54,558.75	0.00	0.00	0.00	4,198.63

58,757.38

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	10,200.00	0.00	0.00	0.00	10,200.00
Land Improvements	25,589.46	0.00	0.00	0.00	25,589.46
Buildings	4,265,428.45	0.00	0.00	120,848.00	4,144,580.45
Machinery and Equipment	335,693.13	0.00	0.00	0.00	335,693.13
Totals at Historical Cost	4,636,911.04	0.00	0.00	120,848.00	4,516,063.04
Depreciation					
Improvement Accum	16,947.54	0.00	1,402.64	0.00	18,350.18
Building Accum	2,153,140.54	0.00	108,267.42	62,299.08	2,199,108.88
Machinery and Equipment Accum	217,357.49	0.00	15,509.99	0.00	232,867.48
Total Accumulated Depreciation	2,387,445.57	0.00	125,180.05	62,299.08	2,450,326.54
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,249,465.47	0.00	-125,180.05	58,548.92	2,065,736.50

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	71,126.77	0.00	0.00
General Administration (23XX)	5,887.84	0.00	0.00
Operations and Maintenance (26XX)	41,728.28	0.00	0.00
Transportation (27XX)	909.97	0.00	0.00
Food Service (31XX)	1,931.50	0.00	0.00
Extracurricular (34XX, 35XX)	3,595.69	0.00	0.00
Total Depreciation for FY2016	125,180.05	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	76,484.37	39,567.08	0.00	0.00	116,051.45	57,642.52	58,408.93
Other Post Employment Benefits	26,177.00	0.00	0.00	0.00	26,177.00	0.00	26,177.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	102,661.37	39,567.08	0.00	0.00	142,228.45	57,642.52	84,585.93

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	175,698.47	4,803.54	0.00	180,502.01
Net Pension - TRS	496,202.07	16,555.16	0.00	512,757.23